



REPUBLIC OF NAURU

REVENUE ADMINISTRATION (AMENDMENT) ACT 2020

No. 25 of 2020

An Act to amend the *Revenue Administration Act 2014*.

Certified: 23rd October 2020

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Enacted by the Parliament of Nauru as follows:

1 Short title

This Act may be cited as the *Revenue Administration (Amendment) Act 2020*.

2 Commencement

This Act commences on certification of the Speaker.

3 Amendment of the Revenue Administration Act 2014

The *Revenue Administration Act 2014* is amended by the provisions of this Act.

4 Amendment of Section 9

Section 9(1) is amended by:

(a) deleting the fullstop immediately after the word 'law' in paragraph (b) and inserting a semicolon;

(b) inserting a new paragraph (c) immediately after paragraph (b) as follows:

'(c) any other person if requested to do so by the Secretary.'

5 Amendment of Section 66A

Section 66A is amended:

(a) in subsection (1)(a), by deleting '(3A)' where it appears and substituting '(5)'; and

(b) in subsection (1)(b), by deleting the word '*the*' immediately before the word '*vary*'.